

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: This program is made up of the Administrative and Legal Sections and the Computer Service and Support Services Bureaus. This organizational structure provides for centralized management, policy development, legal, personnel, fiscal, and computer services.

FY 2005 Original Appropriation

3.00 FY 2005 Original Appropriation: HB 824

General	64.30	3,826,400	2,666,700	70,000	0	0	6,563,100
Dedicated	6.70	424,700	362,400	59,600	0	0	846,700
Other	0.00	0	28,400	0	0	0	28,400
Total	71.00	4,251,100	3,057,500	129,600	0	0	7,438,200

Appropriation Adjustments

4.21 HB 805 One-Time Salary Increase: One-time salary increases provided to state employees per HB 805 are reflected here.

General	0.00	30,300	0	0	0	0	30,300
Dedicated	0.00	3,300	0	0	0	0	3,300
Total	0.00	33,600	0	0	0	0	33,600

4.31 Supplemental - Commissioner Salary Increase: Provides ongoing Personnel Costs in response to a provision included in HB 802 that provided a 2% salary increase to commissioners effective July 1, 2004, but provided no mechanism for funding the increase.

General	0.00	6,800	0	0	0	0	6,800
Total	0.00	6,800	0	0	0	0	6,800

4.32 Supplemental - Reallocated Commissioner Time: This decision unit reallocates a portion of the commissioners' time to Audit and Collections and reallocated the commissioners' time to appropriate duties.

General	(0.25)	(23,100)	0	0	0	0	(23,100)
Dedicated	(0.10)	(9,300)	0	0	0	0	(9,300)
Total	(0.35)	(32,400)	0	0	0	0	(32,400)

4.41 Rescission: The Governor recommends removal from agency budgets any unspent funds after complete implementation of HB 805.

General	0.00	(2,000)	(14,200)	0	0	0	(16,200)
Dedicated	0.00	(300)	0	0	0	0	(300)
Total	0.00	(2,300)	(14,200)	0	0	0	(16,500)

FY 2005 Total Appropriation

General	64.05	3,838,400	2,652,500	70,000	0	0	6,560,900
Dedicated	6.60	418,400	362,400	59,600	0	0	840,400
Other	0.00	0	28,400	0	0	0	28,400
Total	70.65	4,256,800	3,043,300	129,600	0	0	7,429,700

FY 2005 Estimated Expenditures

General	64.05	3,838,400	2,652,500	70,000	0	0	6,560,900
Dedicated	6.60	418,400	362,400	59,600	0	0	840,400
Other	0.00	0	28,400	0	0	0	28,400
Total	70.65	4,256,800	3,043,300	129,600	0	0	7,429,700

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Base Adjustments							
8.12 FTP or Fund Adjustments: Restore risk management funding to the base. All further adjustments to risk management are based on actuarial calculations and are reflected in DU 10.45.							
General	0.00	0	14,200	0	0	0	14,200
Total	0.00	0	14,200	0	0	0	14,200
8.31 Transfer Between Programs: Transfers 0.5 FTP to County Support for technology support.							
General	(0.50)	(42,900)	0	0	0	0	(42,900)
Total	(0.50)	(42,900)	0	0	0	0	(42,900)
8.41 Removal of One-Time Expenditures: This decision unit removes the remainder of the 1% appropriation provided in HB 805, one-time Capital Outlay, and Operating Expenditures for local option tax charges for Kootenai County.							
General	0.00	(28,300)	0	0	0	0	(28,300)
Dedicated	0.00	(17,500)	(20,900)	(59,600)	0	0	(98,000)
Total	0.00	(45,800)	(20,900)	(59,600)	0	0	(126,300)
8.51 Base Reduction: Removes spending authority for the main copy center copier lease that expires in FY 2005.							
General	0.00	0	0	(70,000)	0	0	(70,000)
Total	0.00	0	0	(70,000)	0	0	(70,000)
FY 2006 Base							
General	63.55	3,767,200	2,666,700	0	0	0	6,433,900
Dedicated	6.60	400,900	341,500	0	0	0	742,400
Other	0.00	0	28,400	0	0	0	28,400
Total	70.15	4,168,100	3,036,600	0	0	0	7,204,700
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance, reduced costs of unemployment insurance, and Division of Human Resources fees. Increases related to the change in the Public Employee's Retirement System are not included in this recommendation.							
General	0.00	44,700	0	0	0	0	44,700
Dedicated	0.00	4,600	0	0	0	0	4,600
Total	0.00	49,300	0	0	0	0	49,300
10.21 General Inflation Adjustments: The Governor recommends no increase for inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.31 Replacement Items: Provides spending authority for replacement items including Operating Expenditures for hardware/software maintenance cost increases, (\$21,200), and Capital Outlay for network servers and switches, desktop computers, laptops, and printers (\$104,300).							
Dedicated	0.00	0	21,200	104,300	0	0	125,500
Total	0.00	0	21,200	104,300	0	0	125,500

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.							
General	0.00	0	(66,000)	0	0	0	(66,000)
Dedicated	0.00	0	(5,700)	0	0	0	(5,700)
Total	0.00	0	(71,700)	0	0	0	(71,700)
10.45 Risk Management Fee Charge: The Office of Insurance Management reports adjustments to various cost categories based on agency claims patterns.							
General	0.00	0	(100)	0	0	0	(100)
Total	0.00	0	(100)	0	0	0	(100)
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	48,300	0	0	0	48,300
Dedicated	0.00	0	3,200	0	0	0	3,200
Total	0.00	0	51,500	0	0	0	51,500
10.47 Treasurer's Fee Charge: Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here.							
General	0.00	0	13,200	0	0	0	13,200
Dedicated	0.00	0	500	0	0	0	500
Total	0.00	0	13,700	0	0	0	13,700
10.61 Salary Multiplier: The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	30,000	0	0	0	0	30,000
Dedicated	0.00	3,300	0	0	0	0	3,300
Total	0.00	33,300	0	0	0	0	33,300
10.62 Group and Temporary: The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	800	0	0	0	0	800
Dedicated	0.00	100	0	0	0	0	100
Total	0.00	900	0	0	0	0	900
10.64 27th Payroll: Provide for the costs of one additional pay period in the fiscal year. This situation occurs every eleven years due to the difference in timing between two-week pay periods, a 365-day calendar, and additional days for leap years.							
General	0.00	128,800	0	0	0	0	128,800
Dedicated	0.00	13,800	0	0	0	0	13,800
Total	0.00	142,600	0	0	0	0	142,600
FY 2006 Total Maintenance							
General	63.55	3,971,500	2,662,100	0	0	0	6,633,600
Dedicated	6.60	422,700	360,700	104,300	0	0	887,700
Other	0.00	0	28,400	0	0	0	28,400
Total	70.15	4,394,200	3,051,200	104,300	0	0	7,549,700

Tax Commission, State
Management Services

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
Program Enhancements							
12.01 GenTax Software Upgrade: This decision unit provides funding for programming assistance to upgrade the GenTax software. The upgrade is to maintain compatibility with Microsoft software and to further enhance the compliance, audit, service, data analysis, and reporting capabilities of GenTax.							
General	0.00	0	500,000	0	0	0	500,000
Dedicated	0.00	0	375,000	0	0	0	375,000
Total	0.00	0	875,000	0	0	0	875,000
12.02 Local Option Tax Administration: This decision unit provides spending authority to allow the Tax Commission to provide administrative services to Kootenai and Nez Perce counties for implementation of their local option sales taxes. Authority for this service is found in Idaho Code Section 63-2605.							
Dedicated	0.00	20,900	23,800	3,700	0	0	48,400
Total	0.00	20,900	23,800	3,700	0	0	48,400
FY 2006 Gov's Recommendation							
General	63.55	3,971,500	3,162,100	0	0	0	7,133,600
Dedicated	6.60	443,600	759,500	108,000	0	0	1,311,100
Other	0.00	0	28,400	0	0	0	28,400
Total	70.15	4,415,100	3,950,000	108,000	0	0	8,473,100

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: This program includes: The Field Services Bureau is responsible for the administration of statewide programs for: 1) taxpayer assistance; 2) collection of delinquent taxes; and 3) compliance activities. The Income/Inheritance Tax Audit Bureau is responsible for the examination of Idaho individual, fiduciary, partnership, and corporation income tax returns to assure compliance with the income tax laws of the state. In addition, the processing and audit of all mine license, inheritance tax, and kilowatt hour tax returns is accomplished within this Bureau. The Sales/Miscellaneous Tax Audit Section administers the Sales Tax Act of 1965 by auditing and providing information to individuals and firms who conduct business in the state of Idaho. This Bureau also collects beer, wine, tobacco, and cigarette taxes; audits the accounts, and keeps dealers apprised on changes in the laws. The Motor Fuel Tax Section is responsible for the administration and audit of taxes on gasoline, aircraft fuel, and special fuels (diesel, propane, and natural gas) as well as registration fees audits. Multi-State Tax Compact allows Idaho to bring uniformity and compatibility to the tax laws of the various states in cases where those laws affect multi-state business.

FY 2005 Original Appropriation

3.00 FY 2005 Original Appropriation: HB 824

General	173.30	9,424,100	1,526,700	0	0	0	10,950,800
Dedicated	54.20	3,048,400	883,700	0	0	0	3,932,100
Federal	0.00	0	0	0	0	0	0
Total	227.50	12,472,500	2,410,400	0	0	0	14,882,900

Appropriation Adjustments

4.21 HB 805 One-Time Salary Increase: One-time salary increases provided to state employees per HB 805 are reflected here.

General	0.00	78,000	0	0	0	0	78,000
Dedicated	0.00	22,600	0	0	0	0	22,600
Total	0.00	100,600	0	0	0	0	100,600

4.31 Supplemental - Reallocation of Commissioner Time: This decision unit reallocates a percentage of commissioners' time to the multistate tax fund and the unclaimed property fund to align spending with how their time is actually spent.

Dedicated	0.35	32,400	0	0	0	0	32,400
Total	0.35	32,400	0	0	0	0	32,400

4.41 Rescission: The Governor recommends removal from agency budgets any unspent funds after complete implementation of HB 805.

General	0.00	(10,600)	0	0	0	0	(10,600)
Dedicated	0.00	(2,300)	0	0	0	0	(2,300)
Total	0.00	(12,900)	0	0	0	0	(12,900)

FY 2005 Total Appropriation

General	173.30	9,491,500	1,526,700	0	0	0	11,018,200
Dedicated	54.55	3,101,100	883,700	0	0	0	3,984,800
Federal	0.00	0	0	0	0	0	0
Total	227.85	12,592,600	2,410,400	0	0	0	15,003,000

Tax Commission, State
Audit and Collections

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Expenditure Adjustments							
6.31 FTP or Fund Adjustments: Transfers 0.25 FTP from the Fuels fund to the General Fund to reflect alignment with responsibilities.							
General	0.25	0	0	0	0	0	0
Dedicated	(0.25)	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2005 Estimated Expenditures							
General	173.55	9,491,500	1,526,700	0	0	0	11,018,200
Dedicated	54.30	3,101,100	883,700	0	0	0	3,984,800
Federal	0.00	0	0	0	0	0	0
Total	227.85	12,592,600	2,410,400	0	0	0	15,003,000
Base Adjustments							
8.31 Transfer Between Programs: This decision unit transfers 0.5 FTP to County Support for technology support.							
General	(0.50)	(31,700)	0	0	0	0	(31,700)
Total	(0.50)	(31,700)	0	0	0	0	(31,700)
8.41 Removal of One-Time Expenditures: This decision unit removes the remainder of the 1% appropriation provided in HB 805.							
General	0.00	(67,400)	0	0	0	0	(67,400)
Dedicated	0.00	(35,400)	0	0	0	0	(35,400)
Total	0.00	(102,800)	0	0	0	0	(102,800)
FY 2006 Base							
General	173.05	9,392,400	1,526,700	0	0	0	10,919,100
Dedicated	54.30	3,065,700	883,700	0	0	0	3,949,400
Federal	0.00	0	0	0	0	0	0
Total	227.35	12,458,100	2,410,400	0	0	0	14,868,500
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance, reduced costs of unemployment insurance, and Division of Human Resources fees. Increases related to the change in the Public Employee's Retirement System are not included in this recommendation.							
General	0.00	117,500	0	0	0	0	117,500
Dedicated	0.00	22,500	0	0	0	0	22,500
Total	0.00	140,000	0	0	0	0	140,000
10.21 General Inflation Adjustments: The Governor recommends no increase for inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.44 Building Services Space Charge: The Governor recommends an adjustment to building space charges for state agencies based on the schedule determined by the Department of Administration.							
General	0.00	0	6,500	0	0	0	6,500
Total	0.00	0	6,500	0	0	0	6,500

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
10.61 Salary Multiplier: The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	76,200	0	0	0	0	76,200
Dedicated	0.00	25,600	0	0	0	0	25,600
Total	0.00	101,800	0	0	0	0	101,800
10.62 Group and Temporary: The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	5,000	0	0	0	0	5,000
Dedicated	0.00	900	0	0	0	0	900
Total	0.00	5,900	0	0	0	0	5,900
10.64 27th Payroll: Provide for the costs of one additional pay period in the fiscal year. This situation occurs every eleven years due to the difference in timing between two-week pay periods, a 365-day calendar, and additional days for leap years.							
General	0.00	318,000	0	0	0	0	318,000
Dedicated	0.00	104,400	0	0	0	0	104,400
Total	0.00	422,400	0	0	0	0	422,400
10.71 External Nonstandard Adjustments: This decision unit provides increased spending authority for external space charges. Audit and Collections is taking over a larger share of the Coeur d'Alene field office from County Support. This also reflects changes in rental costs in the Twin Falls and Pocatello field offices.							
General	0.00	0	9,400	0	0	0	9,400
Total	0.00	0	9,400	0	0	0	9,400
FY 2006 Total Maintenance							
General	173.05	9,909,100	1,542,600	0	0	0	11,451,700
Dedicated	54.30	3,219,100	883,700	0	0	0	4,102,800
Federal	0.00	0	0	0	0	0	0
Total	227.35	13,128,200	2,426,300	0	0	0	15,554,500
Program Enhancements							
12.01 Contractor for Security Management for Unclaimed P: This decision unit provides spending authority to fund a third party contractor to provide custodial services to handle stocks and securities recordkeeping for unclaimed property holders.							
Dedicated	0.00	0	60,000	0	0	0	60,000
Total	0.00	0	60,000	0	0	0	60,000
12.02 Local Option Tax Administration: This decision unit provides funding for administrative services to Kootenai and Nez Perce counties for implementation of their local option sales tax. Authority for this service is found in Idaho Section 63-2605.							
Dedicated	0.00	24,400	0	0	0	0	24,400
Total	0.00	24,400	0	0	0	0	24,400
FY 2006 Gov's Recommendation							
General	173.05	9,909,100	1,542,600	0	0	0	11,451,700
Dedicated	54.30	3,243,500	943,700	0	0	0	4,187,200
Federal	0.00	0	0	0	0	0	0
Total	227.35	13,152,600	2,486,300	0	0	0	15,638,900

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: Administers the voluntary tax compliance program and registration of permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette, and tobacco taxes. Ensures that all individuals and licensed businesses are mailed proper tax forms for reporting. Provides taxpayer accounting, which includes establishing taxpayer liability as well as processing revenue and refund documents submitted by taxpayers. Maintains a records system capable of providing individuals with tax documents.

FY 2005 Original Appropriation

3.00 FY 2005 Original Appropriation: HB 824

General	63.95	2,771,200	1,330,500	0	0	0	4,101,700
Dedicated	11.05	665,500	266,100	0	0	0	931,600
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,436,700	1,614,900	0	0	0	5,051,600

Appropriation Adjustments

4.21 HB 805 One-Time Salary Increase: One-time salary increases provided to state employees per HB 805 are reflected here.

General	0.00	22,900	0	0	0	0	22,900
Dedicated	0.00	5,000	0	0	0	0	5,000
Total	0.00	27,900	0	0	0	0	27,900

4.31 Supplemental - Reallocation of Personnel Expenses: This decision unit reallocates spending authority from the General Fund into dedicated funds by allocating an appropriate percentage of personnel time to work on unclaimed property returns.

General	(0.80)	(24,800)	0	0	0	0	(24,800)
Dedicated	0.80	13,200	0	0	0	0	13,200
Total	0.00	(11,600)	0	0	0	0	(11,600)

4.41 Rescission: The Governor recommends removal from agency budgets any unspent funds after complete implementation of HB 805.

General	0.00	(4,200)	0	0	0	0	(4,200)
Dedicated	0.00	(1,200)	0	0	0	0	(1,200)
Total	0.00	(5,400)	0	0	0	0	(5,400)

FY 2005 Total Appropriation

General	63.15	2,765,100	1,330,500	0	0	0	4,095,600
Dedicated	11.85	682,500	266,100	0	0	0	948,600
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,447,600	1,614,900	0	0	0	5,062,500

FY 2005 Estimated Expenditures

General	63.15	2,765,100	1,330,500	0	0	0	4,095,600
Dedicated	11.85	682,500	266,100	0	0	0	948,600
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,447,600	1,614,900	0	0	0	5,062,500

Tax Commission, State
Revenue Operations

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Base Adjustments							
8.41 Removal of One-Time Expenditures: This decision unit removes the remainder of the 1% appropriation provided in HB 805 and one-time Operating Expenditures for local option tax administration.							
General	0.00	(18,700)	0	0	0	0	(18,700)
Dedicated	0.00	(82,100)	(50,200)	0	0	0	(132,300)
Total	0.00	(100,800)	(50,200)	0	0	0	(151,000)
FY 2006 Base							
General	63.15	2,746,400	1,330,500	0	0	0	4,076,900
Dedicated	11.85	600,400	215,900	0	0	0	816,300
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,346,800	1,564,700	0	0	0	4,911,500
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance, reduced costs of unemployment insurance, and Division of Human Resources fees. Increases related to the change in the Public Employee's Retirement System are not included in this recommendation.							
General	0.00	33,400	0	0	0	0	33,400
Dedicated	0.00	7,300	0	0	0	0	7,300
Total	0.00	40,700	0	0	0	0	40,700
10.21 General Inflation Adjustments: The Governor recommends no increase for inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.31 Replacement Items: This decision unit provides spending authority for replacement items including Capital Outlay for a rapid extraction device used for mail opening and distribution (\$63,000) and a facsimile machine (\$1,800) and Operating Expenditures for software related to the extraction device (\$25,000) .							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	25,000	64,800	0	0	89,800
Total	0.00	0	25,000	64,800	0	0	89,800
10.61 Salary Multiplier: The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	19,600	0	0	0	0	19,600
Dedicated	0.00	3,800	0	0	0	0	3,800
Total	0.00	23,400	0	0	0	0	23,400
10.62 Group and Temporary: The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.							
General	0.00	3,600	0	0	0	0	3,600
Dedicated	0.00	1,400	0	0	0	0	1,400
Total	0.00	5,000	0	0	0	0	5,000

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.64 27th Payroll: Provide for the costs of one additional pay period in the fiscal year. This situation occurs every eleven years due to the difference in timing between two-week pay periods, a 365-day calendar, and additional days for leap years.							
General	0.00	89,900	0	0	0	0	89,900
Dedicated	0.00	20,000	0	0	0	0	20,000
Total	0.00	109,900	0	0	0	0	109,900
FY 2006 Total Maintenance							
General	63.15	2,892,900	1,330,500	0	0	0	4,223,400
Dedicated	11.85	632,900	240,900	64,800	0	0	938,600
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,525,800	1,589,700	64,800	0	0	5,180,300
Program Enhancements							
12.01 Local Option Tax Administration: This decision unit provides spending authority to allow the Tax Commission to provide administrative services to Kootenai and Nez Perce counties for implementation of their local option sales taxes. Authority for this service is found in Idaho Code Section 63-2605.							
Dedicated	0.00	102,900	96,100	1,500	0	0	200,500
Total	0.00	102,900	96,100	1,500	0	0	200,500
FY 2006 Gov's Recommendation							
General	63.15	2,892,900	1,330,500	0	0	0	4,223,400
Dedicated	11.85	735,800	337,000	66,300	0	0	1,139,100
Other	0.00	0	18,300	0	0	0	18,300
Total	75.00	3,628,700	1,685,800	66,300	0	0	5,380,800

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: County Support is responsible for the assessment of real and personal property; exercising supervision of the system of ad valorem taxation throughout the state; annual appraisals of all class three operating property (as required by Chapter 63-701, Idaho Code); development and maintenance of a uniform tax code area reporting system (as required by Chapter 63-2215, Idaho Code); examination of property tax levies of all taxing districts to insure compliance with Idaho Code; development of forms, procedures, and computer software necessary for county assessors to appraise property; development of an assessor's manual in order to facilitate uniformity of appraisals; and administration of the property tax relief under the Circuit Breaker Program.

FY 2005 Original Appropriation

3.00 FY 2005 Original Appropriation: HB 824

General	37.00	2,297,000	602,900	0	0	0	2,899,900
Other	0.00	0	96,200	0	0	0	96,200
Total	37.00	2,297,000	699,100	0	0	0	2,996,100

Appropriation Adjustments

4.21 HB 805 One-Time Salary Increase: One-time salary increases provided to state employees per HB 805 are reflected here.

General	0.00	20,100	0	0	0	0	20,100
Total	0.00	20,100	0	0	0	0	20,100

4.41 Rescission: The Governor recommends removal from agency budgets any unspent funds after complete implementation of HB 805.

General	0.00	(2,200)	0	0	0	0	(2,200)
Total	0.00	(2,200)	0	0	0	0	(2,200)

FY 2005 Total Appropriation

General	37.00	2,314,900	602,900	0	0	0	2,917,800
Other	0.00	0	96,200	0	0	0	96,200
Total	37.00	2,314,900	699,100	0	0	0	3,014,000

FY 2005 Estimated Expenditures

General	37.00	2,314,900	602,900	0	0	0	2,917,800
Other	0.00	0	96,200	0	0	0	96,200
Total	37.00	2,314,900	699,100	0	0	0	3,014,000

Base Adjustments

8.31 Transfer Between Programs: This decision unit moves 0.5 FTP from both General Services and Audit and Collections to provide a position in County Support to help with a software upgrade that is used by Idaho counties to assess property taxes.

General	1.00	74,600	0	0	0	0	74,600
Total	1.00	74,600	0	0	0	0	74,600

8.41 Removal of One-Time Expenditures: This decision unit removes the remainder of the 1% appropriation provided in HB 805.

General	0.00	(17,900)	0	0	0	0	(17,900)
Total	0.00	(17,900)	0	0	0	0	(17,900)

Tax Commission, State
County Support

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
FY 2006 Base							
General	38.00	2,371,600	602,900	0	0	0	2,974,500
Other	0.00	0	96,200	0	0	0	96,200
Total	38.00	2,371,600	699,100	0	0	0	3,070,700

Program Maintenance

10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance, reduced costs of unemployment insurance, and Division of Human Resources fees. Increases related to the change in the Public Employee's Retirement System are not included in this recommendation.

General	0.00	27,800	0	0	0	0	27,800
Total	0.00	27,800	0	0	0	0	27,800

10.21 General Inflation Adjustments: The Governor recommends no increase for inflation.

General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

10.61 Salary Multiplier: The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.

General	0.00	21,100	0	0	0	0	21,100
Total	0.00	21,100	0	0	0	0	21,100

10.62 Group and Temporary: The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.

General	0.00	200	0	0	0	0	200
Total	0.00	200	0	0	0	0	200

10.64 27th Payroll: Provide for the costs of one additional pay period in the fiscal year. This situation occurs every eleven years due to the difference in timing between two-week pay periods, a 365-day calendar, and additional days for leap years.

General	0.00	81,700	0	0	0	0	81,700
Total	0.00	81,700	0	0	0	0	81,700

10.71 External Nonstandard Adjustments: This decision unit reduces spending authority for external space charges because County Support ceded office space in the Coeur d'Alene field office to the Audit and Collection Division.

General	0.00	0	(6,300)	0	0	0	(6,300)
Total	0.00	0	(6,300)	0	0	0	(6,300)

FY 2006 Total Maintenance

General	38.00	2,502,400	596,600	0	0	0	3,099,000
Other	0.00	0	96,200	0	0	0	96,200
Total	38.00	2,502,400	692,800	0	0	0	3,195,200

FY 2006 Gov's Recommendation

General	38.00	2,502,400	596,600	0	0	0	3,099,000
Other	0.00	0	96,200	0	0	0	96,200
Total	38.00	2,502,400	692,800	0	0	0	3,195,200